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PART IV

Section 2-B

NOTIFICATIONS, RULES AND ORDERS ISSUED UNDER MYSORE ACTS.

NOTIFICATIONS.

No. S.R. 4069-70—E.D. 38-49-4, dated Bangalore, 16th March 1950.

In exercise of the powers conferred by Section 13 of the Tobacco (Excise Duty) Act, 1943, (Act No. XVII of 1943), His Highness the Maharaja of Mysore is pleased to direct that the following further amendments shall be made in the Mysore Tobacco (Excise Duty) Rules, 1943 *viz.*,—

In the said Rules the existing Rule 79 shall be renumbered as 79A and the following Rule shall be inserted as Rule 79 after Rule 78.—

"*Refund of duty on goods returned to Factory*:—

(1) The Collector may grant refund of the duty paid on manufactured exciseable goods issued for home consumption from a factory which are returned to it for

being remade, refined, reconditioned, or subjected to any other similar process in the factory;

Provided that—

(*i*) the goods are returned to the factory within one year of the date of payment of duty;

(*ii*) at least 48 hours' notice is given to the proper officer before the goods are received into the factory;

(*iii*) the goods are presented before they are taken into stock to the proper officer for inspection and if necessary, for taking samples;

(*iv*) the goods are identified to the satisfaction of the Collector;

(*v*) the goods, as originally issued from the factory, are not found to have been tampered with in any way, and the smallest packages meant for retail sale are intact and unopened;

(*vi*) the value of the goods at the time of their return to the factory is in the opinion of the Collector not less than the amount of duty originally paid upon them at the time of their clearance from the factory;

(*vii*) the amount of refund payable on the goods is not less than Rupees one hundred; and

(*viii*) a detailed account of the returned goods, and the processes to which they are subjected after their return to the factory is kept in the factory records.

Provided further that no refund shall be admissible in respect of the duty paid—

(*a*) on goods which are disposed of in any manner other than for production of goods of the same class;

(*b*) on the unmanufactured tobacco from which cigars, cheroots and cigarettes so returned to the factory have been produced.

(2) No refund under sub-rule (i) shall be paid until the processes mentioned therein have been completed and

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an account under clause (viii) of the first proviso thereof has been rendered to the satisfaction of the Collector within six months of the return of the goods to the factory."

By Order of His Highness the Maharaja,

No. S.R. 4321—E.D. 17-49-7, Dated Bangalore, 31st March 1950.

In exercise of the powers conferred by Section 13 of the Mysore Tobacco (Excise Duty) Act, 1943 (XXVI of 1943) His Highness the Maharaja of Mysore is pleased to direct that the following further amendments shall be made in the Mysore Tobacco (Excise Duty) Rules, 1943, namely:—

(*i*) Clause (ii) of rule 2 of the said Rules, after the words "specially authorised" the words "by Government by notification in the *Mysore Gazette*" had been inserted.

(*ii*) After Rule 11 of the said Rules the following rules shall be inserted, namely:—

"11-A. Rebate of duty paid on the goods specified in the table below shall be made to the extent and subject to the limitations or conditions, if any, set out in the corresponding entry in column 4 of the table if they are exported to the destinations and in the manner specified in the table and in accordance with the procedure that may be prescribed by the Government or the Collector in this behalf, and if the amount of duty paid on the goods exported, and the date of payment thereof are established to the satisfaction of the Collector:

Provided that no rebate shall be granted if—

(*a*) the goods are to be exported after two years and onwards from the date of payment of duty as shown in the excise records or within such shorter period as may be indicated in the table, or

(*b*) the amount of rebate admissible is less than five rupees.

TABLE.

Goods	*Destination*	*Amount of rebate*	*Limitation and conditions*
A—BY SEA.			
Tobacco.—			
(*a*) Unmanufactured.	Any country outside India.	The whole	
(*b*) Manufactured			
1. Cigars & Cheroots.	Do	The whole	If packed in containers to which Excise labels or banderols have not been fixed, and if any duty is paid prior to removal of goods from the factory.
2. Cigarettes.	Do	The whole	Do
B—PARCEL POST.			
1. *Tobacco.*—			
(*a*) Unmanufactured.	Any country outside India.	The whole	1. If exported within six months from the date of payment of duty.
(*b*) Manufactured.			
(1) Cigars and Cheroots.	Do	The whole	2. If, in the case of Cigars, cheroots and Cigarettes, they are packed in containers to which excise labels have not been affixed and if duty is paid prior to removal of the goods from the factory.
(2) Cigarettes.			

11-B. Tobacco (manufactured or unmanufactured) may be exported, in like manner, without payment of duty, from a warehouse or a licensed factory, provided that the export is made in accordance with the procedure referred to in rule 11-A, and the owner enters into a bond in the proper form, with such surety or sufficient security, and under such conditions as the Collector approves, in a sum equal at least to the duty chargeable on the tobacco, for the due arrival thereof at the place of export and their export therefrom under customs or postal supervision, as the case may be, within such time as the Collector directs, and such bond shall not be discharged unless the goods are duly exported, to the satisfaction of

the Collector, within the time allowed for such export, or are otherwise accounted for to the satisfaction of such officer, nor until the full duty due upon any deficiency of goods, not so accounted for, has been paid.

11-C. The Collector may permit any licensed person desirous of exporting from India, in the manner provided in the foregoing rules, tobacco on which duty has not been paid, to enter into a general bond in the proper form, with such surety or sufficient security, in such amount, and under such conditions, as the Collector approves, for the export, from time to time, of such excisable goods within such time as the Collector directs ".

These amendments shall be deemed to have come into force on the 15th August 1948.

By Order of His Highness the Maharaja,

No. S.R. 4322—E.D. 17-49-8, dated Bangalore, 31st March 1950.

In exercise of the powers conferred by Clause (ii) of rule 2 of the Mysore Tobacco (Excise Duty) Rules, 1943, His Highness the Maharaja of Mysore, is pleased to direct that the Collector of Central Excises, Madras, shall be deemed to have been authorised with effect from 15th August 1948 to exercise all the powers of a Collector under the said rules within the area of the Cigarette Factory owned by Messrs. Tobacco Manufacturers (India) Limited, situated in Bangalore.

By Order of His Highness the Maharaja,

SYED ABDUL ALEEM,
Secretary to Government,
Revenue Department.

No. D. 10113—I. & C. 271-49-1, Dated Bangalore, 27th March 1950.

In exercise of the powers conferred by Rule 6 of the Mysore Sugar Factory Sugarcane Cess Rules, 1949, the Government of Mysore are pleased to specify Rupees six per ton as the rate of Cess leviable for the year 1949 50.

By Order of His Highness the Maharaja,

R. G. REGO,
Secretary to Government,
Development Department.